

Balance Sheet
For Period Ending 6/30/2021

	Book Value
	Jun 2021
	Actual
Assets	
Current Assets	
Other Current Assets	
Act 833 - Restricted Funds	51,005.23
Cash in Checking- Revenue Fund	(248,023.50)
Cash in P/R Checking	(7,749.30)
Change Box - Campground	50.00
Change Fund - 18-Hole Clubhous	450.00
Change Fund - Rec Center	200.00
Credit Card Receipts	299,895.34
Current Taxes Invested	94,893.45
Debt Service (Treatment Plant)	1,192,367.94
Equipment Reserve - Restricted	240,633.40
Fire Wise	8,150.97
Money Market Demand Account	2,394,937.40
Petty Cash - Office	500.00
Restricted Fire Dept Funds	58,500.00
Restricted Road Funds	20,000.00
Undesignated Reserve - Restrict	1,205,328.58
Utility Improvements	49,653.15
Water Escrow Deposits	61,868.01
Allowance for Uncollectable As	(139,409.74)
AR - Water & Sewer Sales	110,311.28
Assessments Receivable - Curre	1,280,782.37
Assessments Receivable - Noncu	422,810.17
Assessments Receivable - Penal	121,376.61
Debt Service Receivable - Curr	128,526.11
Debt Service Receivable - Deli	51,557.05
Inventory - Beer	1,781.10
Inventory - Beverage	1,120.44
Inventory - Food	2,874.97
Inventory - Pro Shop	29,537.81
Inventory - Rec. Center	611.58
Prepaid Expenses	118,265.65
Total Current Assets	\$7,552,806.07
Fixed Assets	
Accumulated Depreciation	
Accumulated Depreciation	(30,403,569.56)
Fixed Assets	
Land	
Land	1,499,173.01
Buildings & Improvements	
18H Golf Course	1,566,823.64
9-Hole Golf Course	1,143,916.69
Buildings	4,361,560.44
Fire and Security Equipment an	1,168,013.01
Recreational Facilities	1,181,220.51
Restaurant	67,977.00
Sewer System	18,336,671.95
Streets and Roads	9,422,398.83
Water System	8,205,210.51

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	Book Value
	Jun 2021
	Actual
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Machinery & Equipment	
Office Equipment	89,008.33
Public Works-Machinery and Equ	1,051,349.99
Total Fixed Assets	\$17,689,754.35
Other Assets	
Other Assets	
Deferred Outflows of Resources	50,708.00
Total Other Assets	\$50,708.00
Total Assets	\$25,293,268.42
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Liabilities	
Current Liabilities	
Payroll Liabilities	
Accounts Payable - Trade	122,373.74
MHBF Payable	9,672.31
Accounts Payable - Health Dept	571.50
Customer Deposits	3,155.05
Customer Donation	100.00
Gift Certificates - Pro Shops	97.88
Golf Tournament Prize Money	6,633.41
Sales Tax Payable	(6,120.18)
Tipped Wages Payable	299.65
Water Escrow Deposits	61,938.01
Total Current Liabilities	\$198,721.37
Long Term Liabilities	
Other Liabilities	
Bonds Payable	3,267,165.41
Long Term Notes Pay/Golf Equip	98,751.93
Deferred Inflows of Resources	51,074.00
Net Pension Liability	287,688.00
Total Long Term Liabilities	\$3,704,679.34
Total Liabilities	\$3,903,400.71
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Fund Balance	
Suplus Carryover	
Retained Earnings	19,919,898.89
Contributed Capital - Grant	1,453,004.72
State Grant - Fire Wise	16,964.10
Total Fund Balance	\$21,389,867.71
Total Liabilities and Equity	\$25,293,268.42